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INVOICE submitted to:
Orbit Energy & Power, LLC
c/o Andrew Sklar, Trustee
25 Brace Rd.
Suite 205
Cherry Hill, NJ 08034

November 9, 2023

Invoice # 29462

Professional Services

		<u>Hours</u>	<u>Amount</u>
3/13/2023	RNS Review order converting case to Chapter 7	0.10	42.00
	RNS Review docket and claims register in preparation for case work	0.20	84.00
	RNS Review petition, schedules, amended schedules and statement of financial affairs filed by debtor in preparation for case work	0.30	126.00
	RNS Review complaint seeking declaratory judgement for unpaid amounts filed by US Renewable Solutions	0.30	126.00
	RNS Review proofs of claim filed by IRS, NJ Division of Taxation and NJ Department of Labor	0.30	126.00
	RNS Search E-FAST for information on retirement plan; review 5500 filed for 2021	0.30	126.00
	RNS Initial review of first day and cash collateral orders entered by court including banking, wage and customer finance agreements	0.40	168.00
3/14/2023	RNS Review archive.org for historical website information; review main and about pages	0.30	126.00

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			<u>Hours</u>	<u>Amount</u>
3/14/2023	RNS	Additional review of schedules and note significant information	0.30	126.00
	RNS	Prepare Form 7004, Application for Extension of Federal Return	0.30	126.00
3/15/2023	RNS	Review motion to compel payment of rent filed by landlord and trustee's response	0.20	84.00
	RNS	Review administrative claim filed by NJ Division of Taxation	0.20	84.00
	RNS	Review secured, loan and certain vendor claims filed by various creditors to date	0.30	126.00
3/24/2023	RNS	Review note from trustee re: login for Quickbooks Online received; attempt to access account; reply with need for management to setup user accounts with administrative privileges	0.30	126.00
3/28/2023	RNS	Review oppositions to motion to compel payment of administrative rent filed by trustee	0.10	42.00
	RNS	Review oppositions to motion for relief by Toyota Credit filed by trustee	0.10	42.00
	RNS	Review motion of Enterprise FM Trust for relief from automatic stay and supporting documents	0.30	126.00
3/30/2023	RNS	Telephone call with trustee's assistant re: possible list of records to be obtained needed, Quickbooks Online issues and related matters	0.10	42.00
4/1/2023	RNS	Review note from trustee re: need for call, logistics and related matters; reply	0.10	42.00
	RNS	Review administrative claim filed by US Bank and supporting documents	0.20	84.00
	RNS	Review motion by AllSpire Health GPO to allow post-petition obligations, relief from stay and other remedies	0.20	84.00
	RNS	Review response by trustee to FM Enterprise Trust to relief from stay motion	0.20	84.00
4/5/2023	RNS	Review opposition to motion by Sunlight Financial to offset funds in a deposit account related to financing agreements filed by Republic Bank and related joinder filed by trustee	0.30	126.00
4/6/2023	RNS	Draft note to trustee and Rick Dressel re: transmittal of 2021 5500 for 401k plan	0.10	42.00

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		<u>Hours</u>	<u>Amount</u>
4/6/2023	RNS Telephone call with trustee, trustee's assistant and Rick Dressel re: case status, physical assets, lien issues, Quickbooks access, 401k plan, potential for avoidance actions and related matters	0.30	126.00
4/18/2023	RNS Review notice of assets and deadline to file proof of claim	0.10	42.00
4/21/2023	RNS Review note from Rick Dressel re: need to followup with debtor's counsel on QB Online access	0.10	42.00
	RNS Draft note to Dan Siedman re: request for Quickbooks Online administrative access, links for instructions; review reply indicating difficulties; reply with alternatives and availability for call	0.30	126.00
	RNS Review note from Dan Siedman re: suspension of account; attempt to login with user information; verify dual authentication; reply with alternatives for login using existing account including deactivating dual authentication	0.30	126.00
4/25/2023	RNS Telephone call with Rick Dressel re: correspondence with debtor's counsel on Quickbooks access and payroll and sales tax issues, strategy and related matters	0.20	84.00
	RNS Draft note to Dan Siedman and Carlene Lloyd re: recap of call, inquiry to be to ADP, addition to account, information needed on sales tax return	0.20	84.00
	RNS Draft note to trustee and counsel re: recap of discussion with debtor's counsel and controller, access to Quickbooks; payroll and sales tax return issues, server issues	0.20	84.00
	RNS Draft note to Dan Siedman re: followup on Quickbooks access and inquiry on status of quarterly payroll and sales tax returns	0.20	84.00
	RNS Telephone call with Dan Siedman and Carlene Lloyd re: access to QB Advanced Online, issues, status of payroll and payroll returns, contact requested with ADP, information needed for sales tax returns, status of server and related matters	0.40	168.00
	RNS Compile reports for 90 day period for use in preference analysis	0.40	168.00
	RNS Access Quickbooks Advanced Online; export data in six months increments due to file size issues; archive to server	0.60	252.00
	RNS Review QB data; investigate completeness of data; compile various reports for use in records review including transaction reports, balance sheets, profit and loss, vendor, customer and	1.20	504.00

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			<u>Hours</u>	<u>Amount</u>
		other areas		
4/26/2023	MD	Meeting with Bob Snyder re: case introduction and related matters	0.20	53.00
	MD	Review petition and schedules and amended schedules; note important information	0.60	159.00
	RNS	Meeting with Michele Dilks re: case background, initial review of records, scope and related matters	0.20	84.00
4/27/2023	MD	Review motion of landlord to compel the debtor to pay outstanding rent	0.20	53.00
	MD	Review notice of motion for relief from the automatic stay to permit setoff filed by Sunlight Financial LLC	0.40	106.00
	MD	Meeting with Bob Snyder re: review QuickBooks reports for preference analysis	0.40	106.00
	MD	Review motion on consumer financing	0.50	132.50
	MD	Compile schedule of ninety day payments; subtotal by vendor	0.50	132.50
	MD	Review QuickBooks reports to use for preference analysis	1.80	477.00
	RNS	Telephone call with trustee's assistant re: followup on request on contact with IT consultant on server and related matters	0.10	42.00
	RNS	Setup Sharefile folder and link; draft note to Dan Siedman and Carlene Lloyd re: followup on information needed from ADP, request for banking records	0.20	84.00
	RNS	Telephone call with trustee re: QB access, initial preference assessment to be completed, server issues and related matters	0.20	84.00
	RNS	Meetings with Michele Dilks re: files available for initial preference analysis, report showing application of payment data, open balance issue, strategy and related matters	0.40	168.00
	RNS	Access Quickbooks Advanced Online; run additional A/P summary, detail and bill application reports; attempt to customize report reflecting open balance of invoices after application of payments; forward to Michele Dilks	0.50	210.00
4/28/2023	MD	Meeting with Bob Snyder re: additional records received	0.10	26.50

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		<u>Hours</u>	<u>Amount</u>
4/28/2023	MD Prepare schedule to summarize potential preferences and update for preference analysis completed	0.50	132.50
	MD Prepare preference analysis for Dvinci Inc including new value analysis; review proof of claim	0.80	212.00
	MD Prepare preference analysis for Turtle & Hughes including new value analysis; download and review proof of claim; schedule unpaid invoices; reconcile amount on proof of claim to accounts payable balance	1.00	265.00
	MD Prepare preference analysis for Really Great Rate LLC dba RGR Marketing including new value analysis; download and review proof of claim; schedule unpaid invoices	1.20	318.00
	MD Prepare preference analysis for EcoFasten Solar LLC including new value analysis; download and review proof of claim; schedule unpaid invoices	1.30	344.50
	MD Prepare preference analysis for JM Custom Homes LLC including new value analysis; download and review proof of claim; schedule unpaid invoices; evaluate post-petition payments	1.60	424.00
	RNS Telephone call with Michele Dilks re: conversation with controller, banking records received, preference analysis	0.10	42.00
	RNS Access Sharefile portal; download banking records and payroll reports uploaded by controller; initial review of records; archive to server	0.30	126.00
	RNS Setup ADP account; access account and archive various reports for 2022 and first quarter 2023; archive to server	0.40	168.00
	RNS Telephone call with Carlene Lloyd re: discussion with ADP, access to account, final payroll, status of 401k plan termination, banking records, other case issues and related matters	0.50	210.00
4/30/2023	RNS Access ADP Portal; download and review statement of deposit for 1st quarter	0.20	84.00
	RNS Draft note to trustee re: recap of conversation with controller, status of final payroll, ADP access, 401k plan, pending preference review and related matters	0.30	126.00
5/1/2023	MD Review email from Bob Snyder to trustee	0.10	26.50

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		<u>Hours</u>	<u>Amount</u>
5/1/2023	MD	0.30	79.50
	MD	0.30	79.50
	MD	0.30	79.50
	MD	0.40	106.00
	MD	0.70	185.50
	MD	0.70	185.50
	MD	1.00	265.00
	RNS	0.20	84.00
5/2/2023	MD	0.30	79.50
	MD	2.20	583.00
	RNS	0.20	84.00
	RNS	0.30	126.00
5/3/2023	MD	0.20	53.00
	MD	1.00	265.00
	MD	2.30	609.50

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		<u>Hours</u>	<u>Amount</u>
5/3/2023	MD Continue to update ninety day payment schedule to include check clearing dates for Republic Bank account xx6463 and add older checks not originally included on schedule	2.80	742.00
	RNS Meetings with Michele Dilks re: discussion with IT consultant, status of preference review, issues and related matters	0.20	84.00
	RNS Telephone call with Pat, South State Tech LLC re: status of case, sources of company data, cloud based systems, IT infrastructure, server and related matters	0.20	84.00
	RNS Review data retention policies for Microsoft Exchange account	0.20	84.00
	RNS Reviwe consent order and agreement on offset of security deposit and administrative claim asserted by two creditors	0.20	84.00
	RNS Draft note to Pat, South State Tech LLC re: request for information on server access and related matters; review reply; related followup	0.30	126.00
	RNS Review claims register for recent activity; review proofs of claim filed by NJ Division of Taxation	0.30	126.00
5/4/2023	MD Research Sean Angelini personal filing in Pacer; download and review petition and schedules	0.30	79.50
	MD Download pre-petition invoices paid post-petition for JM Custom Homes LLC	0.30	79.50
	MD Preliminary review of post-petition payments to identify potential targets; research invoices in QuickBooks as needed	2.00	530.00
	MD Preliminary review of ninety day payments to identify potential targets; research invoices in QuickBooks as needed	3.40	901.00
	RNS Review note from Michele Dilks re: personal bankruptcy filing by owner	0.10	42.00
	RNS Draft note to trustee re: recap of conversation with IT consultant, cloud based applications, server, issues and related matters	0.30	126.00
5/5/2023	MD Prepare preference analysis for Wingate's Tree Service including new value and aging analysis; download and review invoices in QuickBooks; review post-petition payments; prepare demand sheet	1.20	318.00

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		<u>Hours</u>	<u>Amount</u>
5/5/2023	MD	1.30	344.50
	MD	1.60	424.00
	MD	2.80	742.00
5/8/2023	MD	1.40	371.00
	MD	1.60	424.00
	MD	2.60	689.00
	RNS	0.70	294.00
	RNS	0.80	336.00
5/9/2023	MD	0.80	212.00
	MD	1.20	318.00
	MD	1.80	477.00

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		<u>Hours</u>	<u>Amount</u>
5/9/2023	MD Download American Express account activity from QuickBooks; review transactions to determine how they were coded; review proof of claim	2.30	609.50
5/10/2023	MD Research invoices in QuickBooks for Oldcastle APG Inc preference analysis; prepare demand sheet	0.60	159.00
	MD Continue to prepare preference analysis for Dvinci Inc including aging analysis; review invoices in QuickBooks; prepare demand sheet	1.00	265.00
	MD Prepare preference analysis for Beacon Roofing Supply including new value and aging analysis; download and review proof of claim; download and review invoices in QuickBooks; prepare demand sheet	1.30	344.50
	MD Prepare preference analysis for Associate Refrigeration Inc including new value and aging analysis; download and review invoices in QuickBooks; review proof of claim; prepare demand sheet	1.60	424.00
	MD Prepare preference analysis for Cadilus Inc including new value and aging analysis; review invoices in QuickBooks; research difference in one of the payment amounts; prepare demand sheet	1.80	477.00
5/11/2023	MD Prepare preference analysis for J&L Budget Tree Service LLC including new value and aging analysis; review invoices in QuickBooks; prepare demand sheet	0.70	185.50
	MD Prepare preference analysis for Car Effex including new value and aging analysis; review invoices in QuickBooks; prepare demand sheet	0.80	212.00
	MD Prepare preference analysis for Clear Channel Outdoor including new value and aging analysis; download and review proof of claim; download and review invoices in QuickBooks; reconcile accounts payable balance to proof of claim; prepare demand sheet	1.30	344.50
	RNS Review claims register for recent case activity; review proof of claim filed by CRM company	0.30	126.00
5/15/2023	MD Prepare preference analysis for Cohen Seglias Pallas including new value and aging analysis; review invoices in QuickBooks; prepare demand sheet	0.80	212.00

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		<u>Hours</u>	<u>Amount</u>
5/15/2023	MD Prepare preference analysis for Preferred Pump including new value and aging analysis; download and review proof of claim; reconcile accounts payable balance to proof of claim; prepare demand sheet	1.00	265.00
	MD Prepare preference analysis for Water Tech Industries including new value and aging analysis; review invoices in QuickBooks; evaluate post-petition payments; prepare demand sheet	1.00	265.00
	MD Prepare preference analysis for Soligent Distribution LLC including new value and aging analysis; download and review proof of claim; review invoices in QuickBooks; reconcile accounts payable balance to proof of claim; prepare demand sheet; research corporate mailing address	1.30	344.50
	MD Prepare preference analysis for Krannich Solar Inc including new value and aging analysis; download and review proof of claim; review invoices in QuickBooks; prepare demand sheet	1.50	397.50
5/16/2023	MD Meeting with Bob Snyder re: discussion regarding preference analysis for Beacon Building Products	0.20	53.00
	MD Continue to prepare preference analysis for Beacon Roofing Supply including new value and aging analysis; download and review proof of claim; download and review invoices in QuickBooks; prepare demand sheet	0.50	132.50
	MD Prepare preference analysis for Broadway Electric including new value and aging analysis; review invoices in QuickBooks; prepare demand sheet	1.00	265.00
	MD Prepare preference analysis for City Electric Supply including new value and aging analysis; download and review proof of claim; review invoices in QuickBooks; prepare demand sheet	1.30	344.50
	MD Prepare preference analysis for Marvic Supply including new value and aging analysis; download and review proof of claim; review invoices in QuickBooks; prepare demand sheet	1.30	344.50
	MD Prepare preference analysis for Billows Electric Supply including new value and aging analysis; download and review proof of claim; review invoices in QuickBooks; prepare demand sheet	1.80	477.00
	RNS Meetings with Michele Dilks re: status of preference work, reconciliation issue on vendor between system and proof of claim	0.20	84.00

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		<u>Hours</u>	<u>Amount</u>
5/17/2023	MD Meeting with Bob Snyder re: review unpaid invoices for Google; review vendors with post-petition payments; review docket for critical vendor orders	0.50	132.50
	MD Continue to prepare preference analysis for Google LLC including new value and aging analysis; review proof of claim; download and review post-petition invoices in QuickBooks;	1.20	318.00
	MD Update summary schedule for potential preferences; compile as report exhibit	1.60	424.00
	MD Compile proof of payments for vendors included in initial report of preferences; compile preference analysis, demand sheet and proof of payments as report appendices	3.50	927.50
	RNS Review docket for information on critical vendor orders; review related pleadings	0.20	84.00
	RNS Prepare draft of demand letter on avoidance action	0.40	168.00
	RNS Meetings with Michele Dilks re: review of invoices for vendors, status of preference analysis, critical vendor orders, issues and related matters	0.50	210.00
	RNS Review master preference analysis prepared by associate and analyses by vendor and supporting documents	0.80	336.00
5/18/2023	MD Compile all demand sheets into one pdf file	0.60	159.00
	MD Revisions to report and appendices after review; recompile report and appendices; email to Bob Snyder	0.80	212.00
	MD Compile report and appendices; bookmark exhibits	1.30	344.50
	MD Prepare initial report on preferences	2.30	609.50
	RNS Draft note to trustee and counsel re: transmittal of report on certain avoidance actions, strategy and related matters	0.30	126.00
	RNS Review note from ADP regarding updated statement of deposit; access SmartCompliance and attempt to run updated report; export tax exceptions report	0.40	168.00
	RNS Review and revise report on certain avoidance actions and supporting workpapers prepared by associate; review after revisions	1.20	504.00

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			<u>Hours</u>	<u>Amount</u>
5/23/2023	RNS	Review note from Rick Dressel re: review of avoidance analysis, demands on post-petition payments, timeline for 90 day preferences and related matters; reply	0.20	84.00
	RNS	Telephone call with trustee re: avoidance analysis, server, possible site visit and related matters	0.20	84.00
	RNS	Review consent orders for administrative claims of landlord and vendor	0.20	84.00
5/28/2023	RNS	Review note from Rick Dressel re: pending 2004 examinations, need for list of records needed and related matters; reply with list of records needed, indication that some records may be on server	0.20	84.00
	RNS	Review petition, schedules and statement of financial affairs filed in bankruptcy of debtor's owner	0.30	126.00
	RNS	Review records received to date; prepare list of remaining records needed in advance of 2004 examination	0.40	168.00
5/31/2023	RNS	Telephone call with Pat, South State Tech re: pending site visit to obtain server, logistics, issues and related matters	0.10	42.00
	RNS	Leave voicemail for Carlene Lloyd re: pending site visit, records issues and related matters	0.10	42.00
	RNS	Review voicemail from and telephone call with trustee re: logistics for site visit, objectives and related matters; draft related note	0.20	84.00
	RNS	Review file and compile information and tools needed for site visit	0.30	126.00
6/1/2023	RNS	Telephone call with Carlene Lloyd re: pending site visit, server removal, A/R process, other hard copy records and related matters	0.30	126.00
6/2/2023	MD	Travel to/from office to debtor's facility	0.80	106.00
	RNS	Travel to/from debtor's facility, Sewell, NJ	0.80	168.00
	MD	Unload boxes of records retrieved	0.20	53.00
	MD	Site visit to obtain server; review and retrieve records	1.50	397.50
	RNS	Meeting with trustee and Michele Dilks re: review of facility, review and box up records, locate and remove server; telephone calls with Carlene, former controller and Pat, South State Tech	1.50	630.00

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			<u>Hours</u>	<u>Amount</u>
6/5/2023	RNS	Review notes from Rick Dressel re: response from Veteran Tree to demand for post-petition payments and alleged defenses; research provisions cited; reply	0.30	126.00
6/6/2023	MD	Meeting with Bob Snyder re: review procedure for accessing server	0.20	53.00
	MD	Initial review of files on debtor's server; copy files to SPBS network	1.40	371.00
	RNS	Meeting with Michele Dilks re: remote access to debtor's server, process and related matters	0.20	84.00
	RNS	Draft note to counsel re: assessment of records reflected on server when compared to records needed list and related matters	0.20	84.00
	RNS	Review application for auctioneer, motion for public sale, notice of public sale and objection to auctioneer application filed by creditor	0.30	126.00
	RNS	Export list of files on server to .txt file; review related file	0.30	126.00
	RNS	Initial review of 2021 federal and various state partnership tax returns and supporting schedules	0.30	126.00
	RNS	Initial review of file structure and files on server; draft note to trustee and counsel regarding server setup and access	0.60	252.00
	RNS	Setup server, add peripherals; login and adjust DNS settlings; restart, troubleshoot and setup for remote access on private network; setup remote access from two workstations	1.50	630.00
6/7/2023	RNS	Add Windows server backup server addin to server; troubleshoot connection to server; mount external SSD drive on server; change file system on backup device; backup server to external drive	0.80	336.00
6/13/2023	RNS	Review motion for relief from stay filed by Maryland landlord	0.10	42.00
	RNS	Review stipulation and agreed order modifying the automatic stay to permit Zurich American Insurance Company to pursue its rights	0.20	84.00
6/14/2023	RNS	Review files on server for sales and customer invoice information; note file structure; transfer customer invoice folder; review other files; transfer vehicle folder	1.00	420.00
6/17/2023	RNS	Review note from Rick Dressel re: request for vehicle related information from server; review earlier folder extracted from server; upload folder and subfolders to Sharefile portal; reply;	0.40	168.00

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		<u>Hours</u>	<u>Amount</u>
	related followup		
7/11/2023	RNS Review note from Rick Dressel re: inquiry on vehicle driver information; review file and locate master vehicle schedule; reply	0.20	84.00
	RNS Review note from Rick Dressel re: employee contact information needed for vehicle drivers; sort vehicle list by driver; review employee census information and index for drivers reflected, sort and clean data; review vendor list for additional drivers; reply with data	1.00	420.00
7/12/2023	RNS Review note from Rick Dressel re: demand letter needed for vehicle return, issues; review schedule detailing vehicle drivers, clean, sort and index address information for potential mail merge; forward to trustee and counsel	0.60	252.00
7/13/2023	RNS Review voicemail from and telephone call with Jim Gustis, Lyon Collection re: request for case information and related matters	0.20	84.00
7/14/2023	RNS Review note from Rick Dressel re: response to avoidance demand by Cadulus; review response and supporting documents; cross reference to earlier preference analysis; reply with assessment	0.50	210.00
7/19/2023	RNS Review notice of settlement of controversy on Veteran Tree Landscaping adversary	0.20	84.00
	RNS Review order entered public sale of assets and related terms	0.20	84.00
7/21/2023	RNS Draft note to Ken Thomas, Zurich re: request for specific information needed by Zurich for worker's compensation audit and contact information for auditor	0.10	42.00
	RNS Review notes from Rick Dressel re: inquiry made by Zurich for worker's compensation audit; reply with request for logistics; related followup	0.20	84.00
	RNS Review note from Rick Dressel re: request for vehicle related schedules to be forwarded to assistant; review file; reply	0.20	84.00
	RNS Review earlier payroll reports compiled from ADP; compile files needed; access ADP portal and download payroll history reports for December 2021 to present by policy year; upload to Sharefile	0.50	210.00
7/24/2023	RNS Review note from Ken Thomas, counsel for Zurich re: documents needed for worker's compensation audit; review documents previously compiled and create ShareFile link; reply	0.30	126.00

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			<u>Hours</u>	<u>Amount</u>
7/28/2023	RNS	Review adversaries filed against vendors for post-petition payments on pre-petition debt	0.30	126.00
8/2/2023	RNS	Review note from Pat Yocolano, South State Tech re: request by Comcast for return of equipment; review document; forward to trustee; reply	0.20	84.00
	RNS	Review note from Rick Dressel re: response to preference demand from Associate Refrigeration and counteroffer; review schedule provided; cross reference to original analysis; reply with assessment of defenses asserted and strategy for counteroffer	0.50	210.00
8/4/2023	RNS	Review note from Rick Dressel re: response by Beacon Roofing to preference demand; review reponse, defenses asserted including trust fund defense and supporting schedules and invoices; review support, cross reference to eariler analysis; research trust fund defense asserted; reply with assessment and strategy for counteroff	0.80	336.00
8/9/2023	RNS	Review claims filed by IRS, NJ Division of Taxation and NJ Department of Labor	0.30	126.00
	RNS	Review voicemail from and telephone call with Carlene Lloyd re: call from owner's accountant, tax issues, claims filed by taxing authorities, status of 401k plan termination, issues and related matters	0.60	252.00
8/10/2023	MD	Phone call with Bob Snyder re: preparation of 2022 tax returns	0.20	53.00
	RNS	Review note from Jessica Aichhorn, IRS re: amended IRS claim to be filed	0.10	42.00
	RNS	Telephone calls with Michele Dilks re: 2022 partnership return, tax claim issues, other work to be completed and related matters	0.20	84.00
	RNS	Review note from Linda Worsfold, NJ DOL re: response to inquiry, audit assessment reflected in proof of claim, audit support sent to trustee	0.20	84.00
	RNS	Telephone call with Carlene Lloyd re: correspondence with taxing authorities on claims, audit by NJ DOL, tax returns to be prepared by member's accountant and related matters	0.20	84.00
	RNS	Additional review of IRS claim; draft note to Jessica Aichhorn, IRS Special Procedures re: case background, review of claim, assessment of liabilities reflected and requested for amended or	0.40	168.00

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			<u>Hours</u>	<u>Amount</u>
		withdrawn claim		
8/10/2023	RNS	Additional review of NJ DOL claims; draft note to Albert Demeter re: case background, review of claim filed, inability to determine reason for liabilities asserted, request for additional information and related matters	0.40	168.00
8/14/2023	RNS	Draft note to Carlene Lloyd re: additional information on NJ DOL audit and related matters	0.10	42.00
	RNS	Review notes from Ray Kilgore, NJ DOL re: background on audit of debtor, appeal process, issues and related matters; reply; related followup	0.30	126.00
8/15/2023	RNS	Review note from trustee re: request to auctioneer to assist with return of Comcast equipment and related matters	0.10	42.00
8/22/2023	MD	Phone call with Bob Snyder re: case update and related matters	0.10	26.50
	RNS	Telephone call with Michele Dilks re: pending NJ DOL redetermination audit and related matters	0.10	42.00
8/23/2023	RNS	Draft note to trustee re: followup on NJ DOL audit and related matters	0.10	42.00
8/24/2023	RNS	Review prior correspondence; leave voicemail for Raymond Kilgore, NJ DOL re: request for reopening of audit, process and related matters	0.20	84.00
8/28/2023	RNS	Prepare POA and authorized agent registration forms for authority in DOL audit; forward POA to trustee	0.40	168.00
8/29/2023	RNS	Telephone call with Ray Kilgore, NJ DOL re: background on audit, process for redetermination, issues, timeline and related matters	0.30	126.00
8/30/2023	RNS	Telephone call with Rick Dressel re: successor trustee appointed, case status, issues and related matters	0.20	84.00
	RNS	Revise POA and authorized agent form; draft note to Ray Kilgore, NJ DOL re: appointment of successor trustee, timeline for POA and related matters	0.30	126.00
	RNS	Review note from Rick Dressel re: review response to demand from Broadway Electric and supporting schedule; cross reference to prior analysis; reply with assessment of defenses asserted and strategy	0.40	168.00

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		<u>Hours</u>	<u>Amount</u>
8/30/2023	RNS Review note from Rick Dressel re: review response to demand from Cohen Seglias; cross reference to prior analysis; reply with assessment of defenses asserted and strategy	0.40	168.00
	RNS Review note from Rick Dressel re: review response to demand from Fastenal and supporting documents; cross reference to prior analysis; reply with assessment of defenses asserted and strategy for counteroffer	0.40	168.00
	RNS Review note from Rick Dressel re: review response to demand from Car Effex and supporting schedule; cross reference to prior analysis; reply with assessment of defenses asserted and strategy	0.40	168.00
	RNS Review note from Rick Dressel re: review response to demand from Colossus and supporting schedule; cross reference to prior analysis; reply with assessment of defenses asserted and strategy for counteroffer	0.50	210.00
	RNS Review note from Rick Dressel re: review response to demand from Preferred Pump and supporting documents; analyze receivables schedule and calculate new value; cross reference to prior analysis; reply with assessment of defenses asserted and strategy	0.50	210.00
8/31/2023	RNS Review note from trustee re: request for earlier report; review file; reply	0.20	84.00
	RNS Draft note to trustee re: request for execution of POA for NJ DOL, background and related matters	0.20	84.00
9/4/2023	RNS Review note from Rick Dressel re: followup on preference response assessment; reply	0.10	42.00
9/5/2023	RNS Review note from Brian Frampton, CPA re: draft of 2022 partnership tax returns; reply confirming receipt, pending review and timeline for trustee's authorization	0.20	84.00
	RNS Review notice for motion for order approving settlement agreement with Sunlight Financial, settlement agreement and related notice of settlement of controversy	0.30	126.00
	RNS Review 2022 federal, NJ, Delaware, Maryland and Pennsylvania tax returns and supporting schedules; draft related note to trustee regarding review and request for authorization for debtor's management to file	0.50	210.00

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			<u>Hours</u>	<u>Amount</u>
9/6/2023	RNS	Review note from trustee re: authorization for debtor's management to file 2022 returns; reply; draft related note to Brian Frampton	0.20	84.00
	RNS	Review note from trustee re: executed POA; review form, compile supporting documents and draft related note to Raymond Kilgore, NJ DOL re: POA and authorized agent registration for audit and related matters	0.30	126.00
	RNS	Review note from Rick Dressel re: response from SRS Distribution, alleged defenses and supporting schedule; review documents; cross reference to earlier analysis; reply with assessment of defenses and strategy	0.50	210.00
9/7/2023	RNS	Review note and telephone call with trustee re: case background, timeline for supplemental report, avoidance actions to date and related matters	0.20	84.00
9/12/2023	RNS	Review note from Rick Dressel re: proposed counteroffer to SRS; review prior correspondence; review trustee's reply; reply	0.20	84.00
9/13/2023	RNS	Review note from trustee's assistant re: request for cash receipts and disbursements information; reply	0.10	42.00
9/14/2023	RNS	Review note from Rick Dressel re: counteroffer from SRS on avoidance action; review trustee's reply	0.10	42.00
	RNS	Review note from Rick Dressel re: discussion with Cohen Sieglas regarding new value defense; review earlier correspondence; reply regarding additional information needed and timeline for new value for final payment	0.30	126.00
	RNS	Review note from Raymond Kilgore, NJ DOL re: followup on audit appeal; draft related note to trustee requesting any documents received; review reply; reply and copy trustee for appeal filing and authorization	0.30	126.00
	RNS	Review note from Rick Dressel re: response to preference demand from Clear Channel; review response and chart included; cross reference to earlier analysis; reply with assessment and strategy; review trustee's reply	0.50	210.00
9/16/2023	RNS	Review note from trustee re: NJ DOL determination letter received; review letter and supporting schedules	0.30	126.00
	RNS	Access ADP portal and download all NJ employment tax filings from 2019-2023; compile NJ-927's for support to appeal request	0.40	168.00

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			<u>Hours</u>	<u>Amount</u>
9/16/2023	RNS	Review file and prior correspondence; draft narrative to DOL appeal request; complete appeal form; forward related information to trustee for review and execution	0.60	252.00
9/17/2023	RNS	Review 1099 report for 2022; convert PDF to Excel; clean data; add state field to data; sort vendors by date; calculate local vs. total vendors	0.60	252.00
	RNS	Review files on company's server for documents needed for DOL audit; review and compile relevant files and folders detailing 1099, vendor, subcontractor, payroll and related activity; archive related documents to server	1.20	504.00
9/19/2023	MD	Meeting with Bob Snyder re: update on labor audit	0.20	53.00
	RNS	Meetings with Michele Dilks re: case status, pending NJ DOL appeal and audit, timeline for supplemental report and related matters	0.20	84.00
	RNS	Review executed appeal from trustee; compile related support; draft note to Evelyn Rivera, NJ DOL re: transmittal of audit appeal and related supporting documents	0.30	126.00
	RNS	Research status of owner's bankruptcy; review claims register and claim filed by NJ Division of Taxation	0.30	126.00
9/20/2023	RNS	Review note from Raymond Kilgore, NJ DOL re: acceptance of appeal request, assignment of audit, expected followup; reply; draft related note to trustee requesting original appeal to be mailed	0.30	126.00
	RNS	Compile reports; upload reports and payroll data from server to ShareFile portal; draft related note to Carlene Lloyd	0.30	126.00
	RNS	Telephone call with Carlene Lloyd re: status and history of NJ DOL audit and appeal, other tax claim issues, review of company's history with independent contractors, files and data to be made available for review and related matters	0.50	210.00
	RNS	Access Quickbooks Online and compile reports detailing vendor contact list and 1099 detail transactions for each year from 2019 - 2023; revise columns to be included and run check detail reports for each year from 2019 - 2023	0.60	252.00
9/21/2023	RNS	Review correspondence from NJ DOL scheduling informal conference on audit and related matters	0.10	42.00

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			<u>Hours</u>	<u>Amount</u>
9/21/2023	RNS	Draft note to George Morsa, NJ DOL re: notice on information hearing, request for different date and supporting information for audit; review reply	0.20	84.00
9/28/2023	MD	Review records for 2022 Forms 1099	0.20	53.00
	RNS	Telephone call with Rick Dressel re: status of facility, records and related matters	0.10	42.00
	RNS	Telephone call with Ryan, Hill Archive re: possible record issues, logistics and related matters	0.10	42.00
	RNS	Review note from George Mousa, NJ DOL re: list of documents needed for audit; reply	0.20	84.00
	RNS	Telephone call with Carlene Lloyd re: status of review of 1099 data provided, issues, status of audit, 1099 process each year and related matters	0.20	84.00
	RNS	Draft note to George Mousa, NJ DOL re: documents compiled and uploaded to ShareFile for audit, scope and related matters	0.20	84.00
	RNS	Telephone call with trustee re: status of NJ DOL audit, status of facility, records and related matters	0.20	84.00
	RNS	Transfer audit support files to ShareFile portal	0.30	126.00
	RNS	Review earlier documents compiled; access Quickbooks; run additional reports and 2022 1099's; access ADP portal and search for 1099's; run payroll history reports for 6SM company reflecting ADP 1099 activity; review and organize data compiled for auditor	1.20	504.00
9/29/2023	RNS	Review note from George Mousa, NJ DOL re: confirmation of documents received, request for password for tax returns; reply	0.20	84.00
10/1/2023	RNS	Review note from trustee re: IRS penalty notice received on 2020 W-2 filings; review notice; reply	0.20	84.00
	RNS	Review note from trustee re: NJ DOL hearing notice; reply regarding status	0.20	84.00
10/10/2023	RNS	Review note from Rick Dressel re: response from US Renewables to preference demand; review earlier analysis; reply with assessment of defenses asserted	0.30	126.00

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		<u>Hours</u>	<u>Amount</u>
10/13/2023	RNS Review note from trustee re: response from OldCastle to preference demand; review response, cross reference to original analysis; reply regarding additional information needed to support defenses asserted	0.30	126.00
10/15/2023	RNS Review note from Rick Dressel re: invoices received from Cohen Seglais for new value analysis; review invoices; cross reference to prior correspondence and earlier report; reply with assessment	0.40	168.00
10/16/2023	RNS Review notes from trustee re: notices received from IRS and Comptroller of MD; initial review of notices; reply	0.20	84.00
10/19/2023	RNS Review note from George Mousa, NJ DOL re: followup on requested information; reply restating documents previously provided; review response	0.20	84.00
10/24/2023	RNS Review note from trustee re: response on new value from Oldcastle; review attachment, cross reference to original analysis; reply with assessment of defense asserted	0.30	126.00
10/25/2023	RNS Draft note to George Mousa, NJ DOL re: request for call in advance of hearing; review reply	0.10	42.00
	RNS Draft note to trustee re: status of NJ DOL audit and hearing	0.10	42.00
	RNS Telephone call with George Mousa, NJ DOL re: status of redetermination audit, possible need for postponement of audit, process and related matters	0.20	84.00
	RNS Access server and review for files related to auxillary offices and related equipment; locate Office Lease folder; upload documents to ShareFile	0.30	126.00
	RNS Telephone call with trustee re: solicitation received for purchase of ERC and EIN rights, issues, considerations, vehicle and auxillary location issues; draft related followup note	0.40	168.00
10/26/2023	MD Meeting with Bob Snyder re: mailing instructions for W2s	0.10	26.50
	RNS Meeting with Michele Dilks re: processing of year-end W-2's, issues and related matters	0.10	42.00
	RNS Review notice on withholding return for MD; access MD website and file \$0 return; draft related note to trustee	0.20	84.00
	RNS Review year end package and related reports received from ADP	0.30	126.00

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		<u>Hours</u>	<u>Amount</u>
10/26/2023	RNS Draft correspondence to IRS re: case background, IRS notices received on ACA compliance filings for 2020, request for proof of claim and related matters; compile for distribution; draft related letter to trustee	0.40	168.00
10/27/2023	RNS Review note from trustee re: response to demand from Google; review response and supporting documents; cross reference to original report; reply with assessment of asserted defense	0.30	126.00
10/30/2023	RNS Draft note to and telephone call with George Mousa, NJ DOL re: status of hearing; review reply; reply; related followup	0.20	84.00
11/1/2023	RNS Leave voicemail for Carlene Lloyd re: followup on 1099 analysis, inquiry on obtaining historical W-2 data and information on satellite locations	0.10	42.00
	RNS Review note from George Mousa, NJ DOL re: need for 2019 - 2023 W-2's to reconcile 1099 receipts to employees; search ADP portal for historical W-2's; download 2023 W-2's; upload to portal; reply regarding 2023 W-2's and 2019 - 2022 WR-30 data available reflecting wages reported to DOL during those years	0.40	168.00
11/2/2023	RNS Telephone call with trustee re: followup on facility issues, discussion with former controller, issues and related matters	0.20	84.00
	RNS Review note from George Mousa, NJ DOL re: response to 2023 W-2's provided, reconciliation issues and related matters; reply regarding additional data uploaded	0.20	84.00
	RNS Review note from Carlene Lloyd re: transmittal of 1099 analysis and information on Pittsburgh storage unit; draft related note to trustee	0.20	84.00
	RNS Telephone call with Carlene Lloyd re: inquiry on satellite offices, warehouses, 1099 analysis, recap of status of DOL audit and related matters	0.30	126.00
	RNS Review Excel schedule detailing warehouse inventory; create link to ShareFile link for business lease folder; draft related note to trustee	0.30	126.00
	RNS Review ADP portal and run paydata history reports annually for 2019-2022; upload to ShareFile portal	0.30	126.00
	RNS Initial review of 1099 analysis for 2019 to 2022 prepared by Carlene Lloyd	0.30	126.00

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		<u>Hours</u>	<u>Amount</u>
11/3/2023	MD Compile W2s for distribution to employees	1.20	318.00
11/6/2023	RNS Review note from trustee re: settlement discussions with Billows Electric, need for additional information on avoidance action; review file and compile documents; reply	0.30	126.00
	RNS Review notes from Rick Dressel re: inquiry on information on A/R available; review file and forward initial documents generated; review reply; followup with additional documents generated and compiled	0.40	168.00
	RNS Access Quickbooks Online; attempt various methods of reprinting invoices; compile invoices in date outstanding order; generate report detailing invoices outstanding, clean and compile for distribution	0.80	336.00
11/8/2023	RNS Draft note to trustee re: request for cash receipts and disbursements register; initial review of cash receipts and disbursements register received	0.30	126.00
	RNS Review notices of settlement of controversy on 11 adversary actions totaling over \$246,000 in settlements; prepare related schedule	0.50	210.00
11/9/2023	RNS Prepare fee application	2.80	1,176.00
	For professional services rendered	<u>157.70</u>	<u>\$52,475.00</u>
	Additional Charges :		
6/2/2023	Travel to/from office to debtor's facility, Sewell, NJ		17.03
6/6/2023	Crucial 2TB Portable SSD Backup Drive for Server		105.46
11/8/2023	Postage - 226 W-2's @ \$.63		142.38
	Total costs		<u>\$264.87</u>
	Total amount of this bill		<u>\$52,739.87</u>

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert N. Snyder, Jr., CPA/CFF, MBA, CIRA, CFE	69.90	420.00	\$29,358.00
Robert N. Snyder, Jr., CPA/CFF, MBA, CIRA, CFE	0.80	210.00	\$168.00
Michele Dilks, CPA	86.20	265.00	\$22,843.00

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<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Michele Dilks, CPA	0.80	132.50	\$106.00